



Nebraska Fiduciary Income Tax Return
for the taxable year January 1, 2006 through
December 31, 2006 or other taxable year

FORM 1041N
2006

beginning , 2006 and ending , 20

FOR OFFICE USE ONLY

PLEASE DO NOT WRITE IN THIS SPACE

Name of Estate or Trust

Name and Title of Fiduciary

Street or Other Mailing Address of Fiduciary

Nebraska Identification Number

Federal Identification Number

23—

City

State

Zip Code

Type of Trust (If Grantor Type, See Instructions)

Is this your final return?

☐ Testamentary ☐ Inter Vivos ☐ Grantor Type

☐ YES ☐ NO

Status of Estate or Trust

Type of Return

(1) ☐ Resident (2) ☐ Nonresident ☐ Estate ☐ Simple Trust ☐ Complex Trust ☐ ESBT ☐ Bankruptcy Estate ☐ Amended Return

Does the estate or trust have nonresident individual beneficiaries?

Is the trust a pooled income fund?

☐ YES (Complete Schedule II) ☐ NO

☐ YES ☐ NO

1 Total federal income (Federal Form 1041)	1		
2 Federal taxable income (Federal Form 1041)	2		
3 Undistributed income from U.S. government bonds or other U.S. obligations	3		
4 Line 2 minus line 3	4		
5 Undistributed income from non-Nebraska state and local bond interest and other Nebraska adjustments increasing federal taxable income (attach a schedule) (see instructions)	5		
6 Undistributed bonus depreciation subtraction (attach schedule) (see instructions)	6		
7 Line 4 plus line 5 minus line 6	7		
8 Nebraska adjustments decreasing federal taxable income (attach a schedule) (see instructions)	8		
9 Nebraska taxable income (line 7 minus line 8)	9		

**NONRESIDENT ESTATES AND TRUSTS SHOULD NOT MAKE ENTRIES ON LINES 10 AND 11.
NONRESIDENT ESTATES AND TRUSTS MUST COMPLETE NEBRASKA SCHEDULE I TO DETERMINE THE LINE 12 ENTRY.**

10 Nebraska income tax (use the tax rate schedule on page 5 of instructions)	10		
11 Nebraska minimum or other tax (Federal Forms 1041, Schedule I and 4972) (see instructions)	11		
12 Total Nebraska tax (total of lines 10 and 11)	12		
13 Nebraska income tax withheld for nonresident beneficiaries (total of column G, Schedule II)	13		
14 Total Nebraska income tax liability (line 12 plus line 13)	14		
15 Credit for tax paid by resident estate or trust to other states (Schedule III)	15		
16 Nebraska Charitable Endowment Tax Credit (attach statement) (see instructions)	16		
17 CDAA credit (see instructions)	17		
18 Form 3800N nonrefundable credit (attach Form 3800N)	18		
19 Total nonrefundable credits (total of lines 15, 16, 17, and 18)	19		
20 Subtract line 19 from line 14 (if line 19 is greater than line 14, enter zero [0])	20		
21 Form 3800N refundable credit (attach Form 3800N)	21		
22 Credit for previous payments of tax	22		
23 Beginning Farmer credit (attach certificate)	23		
24 Other credits (attach Nebraska copy of Federal Forms W-2, 1099-R, or W-2G)	24		
25 Total payments (total of lines 21, 22, 23, and 24)	25		
26 TAX DUE if line 20 is greater than line 25 (line 20 minus line 25)	26		
27 Overpayment to be REFUNDED if line 25 is greater than line 20 (line 25 minus line 20)	27		

Under penalties of perjury, I declare that as taxpayer or preparer I have examined this return, including accompanying schedules and statements,
and to the best of my knowledge and belief, it is correct and complete.

sign
here

Signature of Fiduciary or Officer Representing Fiduciary

Date

Signature of Preparer Other Than Fiduciary

Date

Title

Phone Number

Address

Phone Number

A COPY OF THE FEDERAL RETURN AND SCHEDULES MUST BE ATTACHED TO THIS RETURN

Mail this return and payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818**



NEBRASKA SCHEDULE I — Computation of Nebraska Tax
NEBRASKA SCHEDULE II — Nonresident Beneficiary's Share of Nebraska Income, Deductions, and Credits
NEBRASKA SCHEDULE III — Credit for Tax Paid to Another State

FORM
1041N

Name as Shown on Form 1041N

Nebraska Identification Number
23—

Nebraska Schedule I—Computation of Nebraska Tax for Nonresident Estate or Trust Only

28	Nebraska taxable income (line 9, Form 1041N)	28		
29	Nebraska income tax on line 28 amount (see line 10 instructions)	29		
30	Nebraska minimum or other tax (see line 11 instructions)	30		
31	Total Nebraska tax (line 29 plus line 30)	31		
32	Income derived from Nebraska sources, except capital and ordinary gain (loss) (attach schedule) (see instructions)	32		
33	Nebraska capital and ordinary gain (loss) (attach schedule) (see instructions)	33		
34	Adjustments, if any, as applied to Nebraska income (see instructions): List:	34		
35	Nebraska adjusted gross income (line 32 plus or minus lines 33 and 34) (see instructions)	35		
36	Nebraska share of line 31. Compute below, and enter result on line 12, Form 1041N: Calculate the ratio to five decimal places and round to four Line 35 = . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> x <input type="text"/> = <input type="text"/> (Line 1 + Line 5) - (Line 3 + Lines 6 and 8) (ratio) (Line 31)	36		

Nebraska Schedule II—Nonresident Beneficiary's Share of Nebraska Income, Deductions, and Credits

Note: If simple trust with out-of-state beneficiaries and with only portfolio income, Schedule II need not be completed. Instead check this box. ☐

NAME AND ADDRESS OF EACH NONRESIDENT BENEFICIARY

Name	Street or Other Mailing Address	City	State	Zip Code
1				
2				
3				
4				

(A) Social Security Number or Nebraska Identification Number	(B) Nebraska Income (see instructions)	(C) Nebraska Deductions	(D) Check if Form 12N Attached	COMPUTATION OF NEBRASKA WITHHOLDING TAX		
				(E) Nebraska Income Subject to Withholding (Column B minus Column C)	(F) Rate	(G) Tax Withheld (Attach Form 14N)
1					6.84%	
2					6.84%	
3					6.84%	
4					6.84%	
5 TOTALS (enter total of column G on line 13, Form 1041N)						

Nebraska Schedule III—Credit for Tax Paid to Another State for Resident Estate or Trust Only

A copy of the return filed with another state must be attached. If such return is not attached, credit for tax paid to another state will not be allowed.

1	Nebraska tax (line 12, Form 1041N)	1	
2	Taxable income from another state	2	
3	Computed tax credit (divide line 2, Schedule III by line 9, Form 1041N; then multiply by line 1, Schedule III)	3	
4	Tax due and paid to another state (attachment required) (see instructions)	4	
5	Maximum tax credit (line 1, 3, or 4, whichever is least). Enter amount here and on line 15, Form 1041N	5	